

KING COUNTY TAXING AUTHORITIES

Taxing Authority	Number of districts	Purpose	Governing Body	Voted regular levy?	1999 Regular Rate	Limitations on regular levies				
						Rate limit	1% limit? (1)	\$5.90 limit? (2)	106% limit? (3)	Excess levies? (4)
County-wide Taxing Authorities										
State of Washington	1	Educate all children through support of common schools			\$3.35872	\$3.60 (note 5)	Yes		Yes	
Port of Seattle	1	Construct & maintain harbor and airport facilities	Port Commissioners		\$.23898	\$.45			Yes	Bond
Emergency Medical Services	3 (note 6)	Provide Emergency Medical Services	County Council	Yes	\$.29000	\$.50	Yes		Yes	
King County										
Current Expense	1	Provide for general county expenses	County Council		\$1.21027	\$1.80	Yes	Yes	Yes	General; Bond
County River Improvement	1	Flood control within county	County Council		\$.01448	\$.25 (within \$1.80 above)	Yes	Yes	Yes	
Inter-county River Improvement	1	Flood control of boundary line rivers	Both counties' councils		\$.00034	\$.25 (within \$1.80)	Yes	Yes	Yes	
Veterans' Aid	1	Assist honorably discharged veterans	County Council		\$.01125	\$.01125-.27 (within \$1.80)	Yes	Yes	Yes	
Mental Health	1	Provide mental health services	County Council		\$.02499	\$.025 (within \$1.80)	Yes	Yes	Yes	
Conservation Futures	1	Acquire open space land or development rights	County Council		\$.06250	\$.0625	Yes			
Other Taxing Authorities										
Road District	1	Construct & maintain roads and bridges in unincorporated areas	County Council		\$1.73918	\$2.25	Yes	Yes	Yes	General; Bond
Rural Library District	1	Establish and maintain free public libraries	Board of Trustees		\$.50000	\$.50	Yes	Yes	Yes	General; Bond

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Cities and Towns	38	Provide general city services	City Council		\$5.4871- \$3.42726	\$3.375- \$3.60	Yes	Yes	Yes	General; Bond
School Districts	20 (note 6)	Educate all children	School Boards	Excess only						General; Bonds
Fire Protection Districts	29	Eliminate fire hazards and protect life and property.	District Commissioners		\$.68657- \$1.5000	\$1.50	Yes	Yes	Yes	General; Bond
Public Hospital Districts	3	Own & operate hospitals and other health care facilities	Hospital Commissioners		\$.10206- \$.48399	\$.75	Yes	Yes	Yes	General; Bond
Water Districts	32 (one levied in 1999)	Furnish water supply, purchase & maintain fire-fighting equipment.	District Commissioners			\$.50	Yes	Yes	Yes	General; Bond
Sewer Districts	16 (none levied in 1999)	Construct, maintain and operate sewer systems	Sewer Commissioners	Excess only						General; Bond
Park & Recreation Districts	5 (two levied in 1999)	Provide for leisure activities and recreation facilities	Park Commissioners	Yes	\$.00000- \$.39993	\$.60	Yes	Yes	Yes	General; Bond
Cemetery Districts	1	Establish & operate cemeteries (Vashon Island)	District Commissioners		\$.06363	\$.1125	Yes	Yes	Yes	General
Flood Control Zone Districts	10 (one levied in 1999)	Operate & maintain flood control projects.	District Commissioners		\$.05325	\$.50	Yes	Yes	Yes	General; Bond
County Airport District	1	Establish & operate airports (Vashon Island)	County Council	Yes	none	\$.75	Yes	Yes	Yes	

- Notes:
- (1) The state constitution limits the aggregate levy of the affected authorities to 1% of *market* value (unlike other limits, which apply to assessed value). Normally, this effectively raises the limit. In 1999, the effective limit was \$10.08 per \$1,000 of *assessed* value.
 - (2) RCW 84.52.043 limits the aggregate levy of affected authorities to \$5.90 per \$1,000 of assessed value.
 - (3) Chapter 84.55 RCW limits affected taxing authorities' regular levy to a percentage (ranging from inflation to 106%) of its highest authorized levy since 1986.
 - (4) Types of excess levies (if any) the taxing authority may put before the voters.
 - (5) The limitation of \$3.60 applies to *market* value. The rate applied locally to assessed value may exceed \$3.60.
 - (6) The various districts of this type totally cover the county.